



QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, APRIL-JUNE 1967

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Taxes collected by State and local governments in the United States totaled \$60.7 billion during the 12 months ended with June 1967. This reflects an increase of \$3.9 billion or 6.8 percent from a year earlier. State taxes amounted to \$31.8 billion, or 7.2 percent more than in the 12 months ended with June 1966. The yield of locally imposed taxes rose 6.3 percent, to \$28.9 billion. Following is a summary by type of tax:

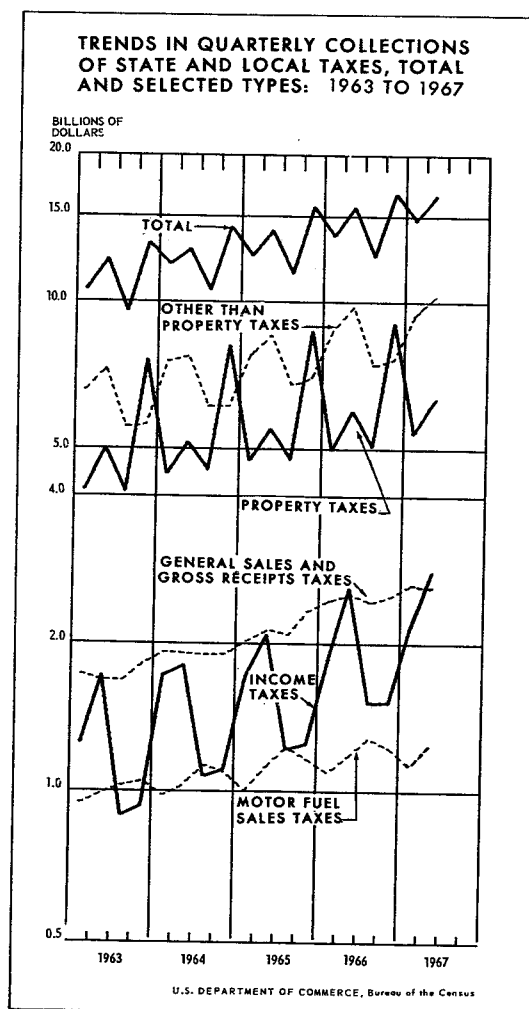
Type of tax	Amount (in millions of dollars) 12 months ended with June		Per- cent crease
	1967	1966	
Total.....	60,726	56,867	6.8
Property.....	25,893	24,591	5.3
Other than property...	34,833	32,276	7.9
General sales and gross receipts.....	10,145	9,403	7.9
Motor fuel sales....	4,885	4,658	4.9
Individual income...	5,860	4,920	19.1
Motor vehicle and operators' licenses	2,404	2,323	3.5
Corporation net income.....	2,230	2,053	8.6
All other.....	9,309	8,919	4.4

During the second quarter of calendar 1967, collections of State and local taxes amounted to \$16.5 billion. As compared with the corresponding quarter of 1966, this indicates a rise of \$716 million, or 4.5 percent, with State tax revenue up 5.1 percent and local taxes up 3.7 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1963.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for

personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.



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A more complete discussion of intrayear tax revenue patterns appears in the Census Bureau report Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46), issued August 1, 1963.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's), as defined at the end of 1964, which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown in table 2 for particular counties of Alabama, Arizona, Kentucky, Nebraska, and New Mexico; and typically 2 to 9 percent of amounts shown for individual counties of Colorado, Kansas, Louisiana, Maryland, Minnesota, Texas, Utah, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1966 and State Government Finances in 1966. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1965-66.

unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (53 percent in fiscal 1964-65) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1.—NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX: SECOND QUARTER OF 1967 AND PRIOR PERIODS

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1967:										
2d quarter.....	16,500	9,454	7,046	6,249	2,606	1,249	1,985	852	710	2,849
1st quarter.....	¹ 14,827	¹ 8,679	6,148	5,430	2,638	1,133	1,454	740	¹ 1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
1965:										
4th quarter.....	15,823	6,411	9,412	8,802	2,342	1,160	981	278	350	1,910
3d quarter.....	11,506	6,083	5,423	4,780	2,083	1,226	938	289	261	1,929
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,033	1,006	724	965	2,054
1964:										
4th quarter.....	14,313	5,544	8,769	8,198	1,905	1,807	843	275	280	1,725
3d quarter.....	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,734
2d quarter.....	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
1963:										
4th quarter.....	13,267	5,037	8,230	7,647	1,823	1,048	719	223	245	1,562
3d quarter.....	9,590	4,933	4,657	4,089	1,682	1,031	645	256	235	1,652
2d quarter.....	12,305	6,657	5,648	5,045	1,672	989	1,246	487	550	2,316
1st quarter.....	10,690	6,106	4,584	4,123	1,715	936	782	476	884	1,774
1962:										
4th quarter.....	12,251	4,589	7,662	7,164	1,603	946	589	198	246	1,505
3d quarter.....	8,936	4,639	4,297	3,777	1,558	1,007	634	255	209	1,496
2d quarter.....	11,602	6,382	5,220	4,703	1,578	949	1,254	535	482	2,101
1st quarter.....	9,949	5,592	4,357	3,949	1,602	875	703	365	872	1,583
12 MONTHS ENDING										
June 1967.....	60,726	31,836	28,890	25,893	10,145	4,885	5,860	2,230	2,404	9,309
March 1967.....	¹ 60,010	¹ 31,374	28,636	25,656	10,063	4,814	5,715	2,156	¹ 2,355	9,251
December 1966.....	58,937	30,881	28,056	25,223	9,879	4,775	5,422	2,124	2,351	9,163
September 1966.....	57,985	30,409	27,576	24,904	9,716	4,710	5,185	2,088	2,350	9,032
June 1966.....	56,867	29,684	27,183	24,591	9,403	4,658	4,920	2,053	2,323	8,919
March 1966.....	55,181	28,472	26,709	24,117	9,009	4,595	4,572	1,886	2,287	8,715
December 1965.....	53,968	27,601	26,367	23,876	8,588	4,504	4,417	1,902	2,201	8,480
September 1965.....	52,453	26,734	25,724	23,272	8,151	4,431	4,279	1,899	2,131	8,295
June 1965.....	51,561	26,069	25,492	23,031	7,953	4,334	4,122	1,905	2,113	8,103
March 1965.....	50,360	25,375	24,985	22,659	7,722	4,252	3,967	1,776	2,047	7,937

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1965-66 and earlier years. See text discussion of "Sources of Data and Limitations."

¹Revised.

Quarterly Tax Reports

Table 2.—LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED JUNE 1967, AND PRIOR PERIODS

(Dollar amounts in millions)

Area	Area population, 1965 ¹	Collections, 12 months ended June			Area	Area population, 1965 ¹	Collections, 12 months ended June							
		1967	1966	Percent change			1967	1966	Percent change					
ALABAMA														
Jefferson County.....	644,000	34.3	33.1	3.6	INDIANA									
Mobile County.....	337,000	14.6	14.2	2.8	(See also Kentucky and Ohio)									
ARIZONA														
Maricopa County.....	818,000	119.0	104.8	13.5	Indianapolis SMSA.....	984,000	³ 159.4	³ 151.6	5.1					
Pima County.....	307,000	46.6	44.6	4.5	Hamilton County.....	44,000	(NA)	(NA)	(NA)					
CALIFORNIA										Hancock County.....	30,000	2.4	(NA)	(NA)
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,107,000	239.9	207.5	15.6	Hendricks County.....	47,000	5.3	4.7	12.8					
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,765,000	1,259.6	1,306.8	-3.6	Johnson County.....	49,000	6.0	4.9	22.4					
San Bernardino-Riverside-Ontario SMSA	1,026,000	206.6	183.6	12.5	Marion County.....	739,000	132.3	127.6	3.7					
Riverside County.....	406,000	85.3	75.2	13.4	Morgan County.....	39,000	4.6	3.1	48.4					
San Bernardino County.....	620,000	121.3	108.4	11.9	Shelby County.....	36,000	3.3	3.4	-2.9					
San Diego SMSA (San Diego County).....	1,136,000	181.5	166.5	9.0	Lake County.....	524,000	107.7	101.9	5.7					
San Francisco-Oakland SMSA.....	2,918,000	706.4	633.2	11.6	IOWA									
Alameda County.....	1,016,000	205.8	192.6	4.7	Polk County.....	271,000	55.3	53.5	3.4					
Contra Costa County.....	497,000	134.9	118.3	14.0	KANSAS									
Marin County.....	181,000	48.6	41.5	17.1	(See also Missouri)									
San Francisco city.....	721,000	189.5	162.6	16.5	Sedgwick County.....	350,000	55.9	54.2	3.1					
San Mateo County.....	503,000	127.6	114.2	11.7	KENTUCKY									
Other counties:					(See also Ohio)									
Fresno.....	403,000	76.3	70.5	8.2	Louisville, Ky.-Ind. SMSA.....	771,000	³ 67.8	63.7	6.4					
Kern.....	319,000	101.7	69.6	46.1	Jefferson County, Ky.....	651,000	59.5	53.3	11.6					
Sacramento.....	584,000	144.7	101.9	42.0	Clark County, Ind.....	67,000	(NA)	(NA)	(NA)					
Santa Clara.....	885,000	204.5	181.0	13.0	Floyd County, Ind.....	53,000	5.9	5.4	9.3					
COLORADO										LOUISIANA				
Denver SMSA.....	1,073,000	174.7	166.7	4.8	New Orleans SMSA.....	1,027,000	72.0	68.3	5.4					
Adams County.....	153,000	21.3	20.1	6.0	Jefferson Parish.....	276,000	22.8	18.3	24.6					
Arapahoe County.....	131,000	25.0	22.1	13.1	New Orleans city.....	654,000	40.2	42.0	-4.3					
Boulder County.....	99,000	16.4	15.7	4.5	St. Bernard Parish.....	43,000	5.3	5.3	-					
Denver city.....	495,000	84.1	81.9	2.7	St. Tammany Parish.....	54,000	3.7	2.7	37.0					
Jefferson County.....	196,000	27.9	26.9	3.7	MARYLAND									
CONNECTICUT										(See also District of Columbia)				
Fairfield County.....	746,000	154.0	136.4	12.9	Baltimore SMSA.....	1,854,000	283.4	229.8	23.3					
Hartford County.....	765,000	150.3	140.5	7.0	Anne Arundel County.....	248,000	24.1	16.4	47.0					
New Haven County.....	704,000	125.5	113.9	10.2	Baltimore city.....	939,000	144.0	130.1	10.7					
DELAWARE										Baltimore County.....	557,000	104.5	73.1	43.0
New Castle County.....	354,000	27.4	24.6	11.4	Carroll County.....	62,000	4.9	4.6	6.5					
DISTRICT OF COLUMBIA										Howard County.....	48,000	5.9	5.6	5.4
Washington, D.C.-Md.-Va. SMSA.....	2,408,000	332.6	307.1	8.3	MASSACHUSETTS									
Washington, D.C.....	802,000	94.0	88.9	5.7	Boston.....	3,205,000	653.8	653.1	0.1					
Montgomery County, Md.....	424,000	77.5	72.7	6.6	Essex County.....	610,000	107.6	102.8	4.7					
Prince Georges County, Md.....	521,000	68.8	57.6	19.4	Middlesex County.....	1,308,000	260.7	246.9	5.6					
Alexandria city, Va.....	107,000	14.6	14.0	4.3	Norfolk County.....	566,000	111.2	109.2	1.8					
Arlington County, Va.....	179,000	25.1	24.4	2.9	Suffolk County.....	721,000	174.3	194.2	-10.2					
Fairfax city, Va.....	(²)	3.3	3.0	10.0	Other counties:									
Fairfax County, Va.....	² 375,000	47.6	45.0	5.8	Bristol.....	411,000	59.3	53.8	10.2					
Falls Church city, Va.....	(²)	1.7	1.5	13.3	Hampden.....	439,000	73.9	71.5	3.4					
FLORIDA										Worcester.....	608,000	94.0	90.9	3.4
Miami SMSA (Dade County).....	1,061,000	145.4	157.2	-7.5	MICHIGAN									
Tampa-St. Petersburg SMSA.....	873,000	95.4	92.8	2.8	Detroit SMSA.....	3,987,000	613.8	602.1	1.9					
Hillsborough County.....	448,000	45.8	43.2	6.0	Macomb County.....	522,000	77.3	71.8	7.7					
Pinellas County.....	426,000	49.6	49.6	-	Oakland County.....	773,000	120.3	112.2	7.2					
Other counties:					Wayne County.....	2,691,000	416.2	418.1	-0.5					
Broward.....	441,000	56.1	48.7	15.2	Other counties:									
Duval.....	497,000	59.0	57.4	2.8	Genesee.....	412,000	56.8	50.3	12.9					
Orange.....	304,000	32.2	30.8	4.5	Kent.....	392,000	44.8	44.3	1.1					
GEORGIA										MINNESOTA				
Atlanta SMSA.....	1,216,000	140.2	115.9	21.0	Minneapolis-St. Paul SMSA.....	1,612,000	329.9	² 309.2	6.7					
Clayton County.....	68,000	3.9	4.4	-11.4	Anoka County.....	124,000	17.5	(NA)	(NA)					
Cobb County.....	153,000	14.4	11.1	29.7	Dakota County.....	104,000	20.9	18.4	13.6					
De Kalb County.....	323,000	35.3	26.2	34.7	Hennepin County.....	884,000	193.9	188.7	2.8					
Fulton County.....	619,000	83.8	71.4	17.4	Ramsey County.....	434,000	85.7	81.1	5.7					
Gwinnett County.....	54,000	2.8	2.8	-	Washington County.....	65,000	11.9	11.0	8.2					
HAWAII										MISSOURI				
Honolulu city.....	571,000	26.5	50.4	-47.4	Kansas City, Mo.-Kans. SMSA.....	1,183,000	³ 153.0	³ 145.4	5.2					
ILLINOIS										Cass County, Mo.....	39,000	(NA)	(NA)	(NA)
(See also Missouri)										Clay County, Mo.....	100,000	14.7	11.9	23.5
Chicago SMSA.....	6,689,000	826.7	1,085.3	-23.8	Jackson County, Mo.....	640,000	70.6	72.1	-2.1					
Cook County.....	5,410,000	595.3	845.8	-29.6	Platte County, Mo.....	28,000	3.4	3.0	13.3					
Du Page County.....	388,000	78.8	67.3	17.1	Johnson County, Kans.....	189,000	33.0	28.8	14.6					
Kane County.....	239,000	36.5	33.2	9.9	Wyandotte County, Kans.....	187,000	30.1	28.4	6.0					
Lake County.....	333,000	66.4	66.3	0.2	St. Louis, Mo.-Ill. SMSA.....	2,249,000	294.2	² 259.6	13.3					
McHenry County.....	97,000	14.7	14.4	2.1	Franklin County, Mo.....	51,000	4.2	3.7	13.5					
Will County.....	222,000	35.0	58.3	-40.0	Jefferson County, Mo.....	83,000	7.2	7.1	1.4					
					St. Charles County, Mo.....	72,000	6.8	5.9	15.3					
					St. Louis city, Mo.....	702,000	77.6	79.4	-2.3					
					St. Louis County, Mo.....	831,000	129.2	112.0	15.4					
					Madison County, Ill.....	242,000	35.4	31.6	12.0					
					St. Clair County, Ill.....	269,000	33.8	(NA)	(NA)					

See footnotes at end of table.

Table 2.—LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED JUNE 1967, AND PRIOR PERIODS—Continued

(Dollar amounts in millions)

Area	Area population, 1965 ¹	Collections, 12 months ended June			Area	Area population, 1965 ¹	Collections, 12 months ended June		
		1967	1966	Percent change			1967	1966	Percent change
NEBRASKA									
Douglas County.....	378,000	72.0	64.5	11.6	OREGON				
NEW JERSEY (See also Pennsylvania)									
Newark SMSA.....	1,851,000	409.0	395.2	3.5	Portland, Oreg.-Wash. SMSA.....	897,000	141.6	133.9	5.8
Essex County.....	978,000	217.7	217.8	(²)	Clackamas County, Oreg.....	138,000	20.4	19.4	5.2
Morris County.....	327,000	76.1	69.5	9.5	Multnomah County, Oreg.....	536,000	93.4	90.0	3.8
Union County.....	545,000	115.2	107.9	6.8	Washington County, Oreg.....	119,000	17.7	15.9	11.3
Paterson-Clifton-Passaic SMSA.....	1,307,000	255.6	242.2	5.5	Clark County, Wash.....	104,000	10.1	8.6	17.4
Bergen County.....	861,000	176.8	165.3	7.0	PENNSYLVANIA				
Passaic County.....	446,000	78.8	76.9	2.5	Philadelphia, Pa.-N.J. SMSA.....	4,664,000	524.0	500.3	4.7
Other counties:									
Hudson.....	619,000	116.1	120.6	-3.7	Bucks County, Pa.....	343,000	42.1	33.9	24.2
Mercer.....	296,000	54.1	52.3	3.4	Chester County, Pa.....	244,000	25.4	24.6	3.3
Middlesex.....	496,000	95.5	93.6	2.0	Delaware County, Pa.....	587,000	74.8	64.6	15.8
Monmouth.....	334,401	73.5	73.2	0.4	Montgomery County, Pa.....	581,000	68.4	62.0	10.3
NEW MEXICO									
Bernalillo County.....	288,000	24.1	22.5	7.1	Philadelphia city, Pa.....	2,052,000	199.8	201.0	-0.6
NEW YORK									
Buffalo SMSA.....	1,320,000	210.5	195.1	7.9	Burlington County, N.J.....	270,000	32.6	32.6	-
Erie County.....	1,084,000	172.1	159.4	8.0	Camden County, N.J.....	436,000	61.3	60.3	1.7
Niagara County.....	236,000	38.4	35.7	7.6	Gloucester County, N.J.....	151,000	19.6	21.3	-8.0
New York SMSA.....	11,366,000	2,456.3	2,222.5	10.5	Pittsburgh SMSA.....	2,372,000	245.6	211.6	16.1
Nassau County.....	1,402,000	429.7	382.4	12.4	Allegheny County.....	1,590,000	189.9	161.5	17.6
New York City.....	8,011,000	1,535.7	1,405.9	9.2	Beaver County.....	201,000	16.7	15.9	5.0
Rockland County.....	184,000	37.7	34.4	9.6	Washington County.....	214,000	14.7	13.3	10.5
Suffolk County.....	912,000	218.2	187.3	16.5	Westmoreland County.....	367,000	24.3	20.9	16.3
Westchester County.....	857,000	235.0	212.5	10.6	Other counties:				
Rochester SMSA.....	804,000	124.5	117.8	5.7	Berks.....	283,000	26.0	23.6	10.2
Livingston County.....	49,000	6.9	6.6	4.5	Erie.....	255,000	33.6	31.1	8.0
Monroe County.....	644,000	104.2	97.9	6.4	Lancaster.....	289,000	20.7	18.7	10.7
Orleans County.....	38,000	4.2	3.7	13.5	Luzerne.....	346,000	20.9	18.4	13.6
Wayne County.....	73,000	9.2	9.6	-4.2	RHODE ISLAND				
Other counties:									
Albany.....	284,000	44.9	37.8	18.8	Providence-Pawtucket-Warwick ⁶	739,000	101.8	96.2	5.8
Oneida.....	279,000	36.5	29.6	23.3	Bristol County.....	42,000	6.4	5.5	16.4
Onondaga.....	456,000	62.6	59.3	5.6	Kent County.....	128,000	14.8	13.6	8.8
NORTH CAROLINA									
Mecklenburg County.....	312,000	36.0	33.1	8.8	Providence County.....	569,000	80.6	77.1	4.5
OHIO									
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,347,000	168.6	³ 156.9	7.5	TENNESSEE				
Clermont County, Ohio.....	91,000	8.4	8.1	3.7	Knox County.....	268,000	23.4	22.5	4.0
Hamilton County, Ohio.....	915,000	137.6	126.8	8.5	Nashville-Davidson.....	435,000	43.0	39.2	9.7
Warren County, Ohio.....	78,000	6.4	6.0	6.7	Shelby County.....	688,000	59.2	57.8	2.4
Boone County, Ky.....	25,000	1.4	(NA)	(NA)	TEXAS				
Campbell County, Ky.....	87,000	5.2	(NA)	(NA)	Dallas SMSA.....	1,289,000	175.1	155.2	12.8
Kenton County, Ky.....	122,000	7.8	7.0	11.4	Collin County.....	50,000	3.2	2.9	10.3
Dearborn County, Ind.....	29,000	1.8	3.6	-50.0	Dallas County.....	1,134,000	165.7	146.3	13.3
Cleveland SMSA.....	2,000,000	363.4	377.0	-3.6	Denton County.....	61,000	3.7	3.4	8.8
Cuyahoga County.....	1,695,000	322.1	330.0	-2.4	Ellis County.....	44,000	2.5	2.6	-3.8
Geauga County.....	57,000	7.9	7.0	12.9	Houston SMSA (Harris County only)....	1,494,000	206.7	180.6	14.5
Lake County.....	176,000	24.1	30.4	-20.7	San Antonio SMSA.....	808,000	53.8	48.9	10.0
Medina County.....	72,000	9.3	9.6	-3.1	Bexar County.....	775,000	52.5	47.6	10.3
Columbus SMSA.....	847,000	96.9	98.0	-1.1	Guadalupe County.....	33,000	1.3	1.3	-
Delaware County.....	38,000	3.9	4.1	-4.9	Other counties:				
Franklin County.....	769,000	89.2	90.0	-0.9	El Paso.....	344,000	27.4	26.3	4.2
Pickaway County.....	40,000	3.8	3.9	-2.6	Tarrant.....	588,000	58.8	59.4	-1.0
Dayton SMSA.....	791,000	99.0	98.6	0.4	UTAH				
Greene County.....	110,000	11.5	8.3	38.6	Salt Lake County.....	440,000	63.0	59.3	6.2
Miami County.....	80,000	8.5	9.3	-8.6	VIRGINIA				
Montgomery County.....	568,000	75.8	78.1	-2.9	(See also District of Columbia)				
Preble County.....	34,000	3.2	2.9	10.3	Norfolk city.....	307,000	19.3	18.8	2.7
Other counties:									
Lucas.....	473,000	61.9	58.2	6.4	WASHINGTON				
Mahoning.....	301,000	38.2	34.9	9.5	(See also Oregon)				
Stark.....	356,000	39.8	38.8	2.6	Seattle-Everett SMSA.....	1,179,000	151.5	129.7	16.8
Summit.....	545,000	76.2	75.0	1.6	King County.....	980,000	133.5	114.0	17.1
OKLAHOMA									
Oklahoma County.....	487,000	53.8	46.4	15.9	Shonohish County.....	199,000	18.0	15.7	14.6
Tulsa County.....	360,000	46.6	38.0	22.6	Other counties:				
					Pierce.....	343,000	31.2	27.3	14.3
					Spokane.....	267,000	25.1	23.1	8.7
					WEST VIRGINIA				
					Kanawha County.....	245,000	15.3	14.1	8.5
					WISCONSIN				
					Milwaukee SMSA.....	1,275,000	³ 269.6	³ 243.0	10.9
					Milwaukee County.....	1,044,000	219.0	204.8	6.9
					Ozaukee County.....	43,000	7.0	6.8	2.9
					Waukesha County.....	188,000	(NA)	(NA)	(NA)

NA Not available. ¹Population data are estimates as of July 1, 1965, for those areas shown in the Census Bureau report, Series P-25, No. 371 (issued in August 1967). For Monmouth County, New Jersey, the population shown is as of April 1, 1960, from the 1960 Census of Population. ²Population shown for Fairfax County includes data for Fairfax city and Falls Church city. ³Total includes amounts estimated for those areas not reporting. ⁴Massachusetts State Economic Area "C." ⁵Less than 0.05 percent. ⁶Rhode Island State Economic Area "A."

Quarterly Tax Reports

Table 3.—COLLECTIONS OF SELECTED STATE TAXES, SECOND QUARTER OF 1967
AND PRIOR PERIODS

State	General sales and gross receipts				Motor fuel sales			
	2d quarter, 1967 (thousand dollars)	12-month periods			2d quarter, 1967 (thousand dollars)	12-month periods		
		Year ended June 1967 (thousand dollars)	Percent change from--			Year ended June 1967 (thousand dollars)	Percent change from--	
			Year ended March 1967	Year ended June 1966			Year ended March 1967	Year ended June 1966
Alabama.....	42,433	170,539	0.6	4.1	24,962	97,422	1.1	6.2
Alaska.....	-	-	-	-	1,378	7,077	0.5	7.9
Arizona.....	26,971	104,077	1.4	7.4	13,591	50,369	1.5	5.0
Arkansas.....	22,559	88,651	1.1	5.0	15,700	63,420	0.9	5.6
California.....	256,410	1,061,491	-1.0	-3.4	132,540	549,061	0.3	-0.6
Colorado.....	22,533	98,802	-0.8	0.1	12,312	52,476	-2.2	-3.3
Connecticut.....	38,229	145,636	5.4	12.4	15,886	63,411	0.8	5.0
Delaware.....	-	-	-	-	3,945	16,114	0.2	8.1
District of Columbia ¹	11,628	43,501	(²)	2.9	4,023	14,803	3.8	8.8
Florida.....	81,830	300,872	1.3	6.3	47,894	177,427	1.4	6.3
Georgia.....	62,752	241,789	1.7	6.4	32,217	122,638	1.5	7.0
Hawaii.....	25,894	103,309	1.1	10.5	3,468	13,508	3.3	12.3
Idaho.....	37,868	32,772	³ -0.3	(³)	4,866	19,313	0.6	3.3
Illinois.....	174,044	712,947	1.4	6.5	46,997	185,892	(²)	3.4
Indiana.....	82,749	300,881	-0.5	3.9	34,248	130,049	1.0	4.4
Iowa.....	33,086	113,572	6.4	-0.4	22,687	85,392	12.0	15.9
Kansas.....	29,501	118,277	0.3	4.3	13,766	51,891	0.7	4.2
Kentucky.....	34,267	135,321	1.2	6.7	21,013	86,619	1.5	6.2
Louisiana.....	37,505	146,458	1.0	5.0	23,435	89,340	0.8	6.0
Maine.....	13,116	54,668	0.9	4.5	6,606	28,708	0.2	3.7
Maryland.....	36,237	135,972	0.8	6.8	23,525	91,101	1.2	6.5
Massachusetts.....	438,059	4128,104	420.2	(⁴)	36,783	115,761	1.2	4.0
Michigan.....	170,717	664,603	0.8	2.7	48,249	190,909	(²)	0.2
Minnesota.....	-	-	-	-	23,420	88,884	1.3	5.9
Mississippi.....	32,178	128,733	0.8	6.4	17,736	69,264	2.0	18.0
Missouri.....	68,744	266,286	3.8	9.6	24,534	97,875	0.8	3.2
Montana.....	-	-	-	-	4,823	21,652	-1.3	2.2
Nebraska.....	-	-	-	-	13,738	51,053	4.1	8.0
Nevada.....	5,093	23,381	-2.0	-0.3	4,241	17,921	2.0	10.8
New Hampshire.....	-	-	-	-	5,078	18,729	1.1	10.6
New Jersey.....	⁵ 68,157	⁵ 204,236	(⁵)	(⁵)	37,842	148,643	1.1	2.3
New Mexico.....	17,586	67,981	1.4	1.5	7,469	⁶ 31,450	(⁶)	(⁶)
New York.....	151,148	594,287	-1.7	29.6	65,463	271,788	-1.5	-0.3
North Carolina.....	49,207	201,642	0.3	7.1	37,326	140,665	1.6	6.8
North Dakota.....	4,977	23,756	1.3	3.5	3,435	15,619	1.4	4.7
Ohio.....	91,438	367,282	0.8	3.7	65,430	273,951	1.4	7.2
Oklahoma.....	20,860	84,394	-0.5	8.6	19,693	76,471	0.7	3.0
Oregon.....	-	-	-	-	12,520	50,583	0.1	3.8
Pennsylvania.....	198,079	637,386	1.4	6.3	73,347	287,542	3.0	7.0
Rhode Island.....	12,904	48,955	1.7	7.0	5,258	20,999	0.7	4.6
South Carolina.....	28,381	113,811	1.0	7.2	18,508	71,072	1.5	6.9
South Dakota.....	6,741	30,859	0.7	14.8	4,550	18,674	0.9	4.0
Tennessee.....	47,394	189,107	0.7	6.1	28,642	109,662	2.9	8.2
Texas.....	61,288	255,720	2.3	9.1	65,035	254,169	1.3	5.8
Utah.....	12,555	56,094	0.3	3.9	6,652	26,826	0.5	4.8
Vermont.....	-	-	-	-	3,028	11,009	-0.4	3.6
Virginia.....	⁷ 21,871	⁷ 87,456	(⁷)	(⁷)	40,018	123,484	9.9	5.9
Washington.....	99,465	418,698	-0.2	8.9	26,374	99,111	4.0	11.5
West Virginia.....	31,887	127,303	1.3	3.8	9,771	43,737	1.3	6.8
Wisconsin.....	21,238	96,046	0.6	5.9	27,962	108,385	4.8	20.4
Wyoming.....	4,756	18,257	5.3	10.2	2,309	12,457	0.1	4.8

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in tax rate; changes (by either legislation or legal rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures. NA Not available. ¹The amounts shown for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1. ²Less than 0.05 percent. ³New tax effective July 1, 1965.

Table 3.—COLLECTIONS OF SELECTED STATE TAXES, SECOND QUARTER OF 1967
AND PRIOR PERIODS—Continued

State	Individual income				Motor vehicle and operators' licenses			
	2d quarter, 1967 (thousand dollars)	12-month periods			2d quarter, 1967 (thousand dollars)	12-month periods		
		Year ended June 1967 (thousand dollars)	Percent change from--			Year ended June 1967 (thousand dollars)	Percent change from--	
			Year ended March 1967	Year ended June 1966			Year ended March 1967	Year ended June 1966
Alabama.....	\$26,208	\$85,617	3.5	13.5	1,137	9,155	-1.8	3.5
Alaska.....	5,776	22,693	1.9	18.0	2,356	4,496	23.2	7.1
Arizona.....	11,799	27,449	4.5	23.0	5,542	18,869	-9.6	39.2
Arkansas.....	10,463	33,430	-23.3	21.9	1,265	26,636	0.2	5.7
California.....	410,021	499,470	8.6	9.9	20,442	212,856	0.3	10.4
Colorado.....	26,046	80,463	7.3	14.6	5,210	22,189	-0.7	2.9
Connecticut.....	-	-	-	-	11,793	29,462	2.3	4.7
Delaware.....	17,775	48,907	-6.4	-14.8	2,320	8,958	1.2	10.4
District of Columbia ¹	18,040	49,319	11.4	24.1	1,058	4,526	(²)	-45.0
Florida.....	-	-	-	-	80,978	106,662	6.6	6.2
Georgia.....	26,993	99,884	4.2	24.1	14,699	27,684	18.4	-7.1
Hawaii.....	19,581	63,506	8.8	45.4	-	-	-	-
Idaho.....	11,078	25,310	9.0	4.5	3,394	13,621	3.8	3.8
Illinois.....	-	-	-	-	12,721	152,389	0.6	6.9
Indiana.....	38,248	158,474	0.3	10.3	6,487	51,143	8.0	2.8
Iowa.....	25,139	106,119	-23.7	9.6	8,112	66,137	-2.8	-6.4
Kansas.....	21,074	74,002	-33.0	1.7	3,410	30,974	-1.2	3.2
Kentucky.....	26,089	80,619	4.8	15.6	4,230	16,144	15.1	-6.0
Louisiana.....	14,211	35,760	2.9	17.4	10,557	16,708	14.8	-21.0
Maine.....	-	-	-	-	1,602	12,208	-3.9	-2.3
Maryland.....	47,152	181,806	1.2	13.7	11,608	26,803	2.0	4.1
Massachusetts.....	100,850	268,051	0.2	5.6	5,039	39,031	1.0	4.9
Michigan.....	-	-	-	-	24,009	92,336	(²)	2.3
Minnesota.....	64,785	242,950	2.0	10.7	7,135	56,119	-3.6	4.1
Mississippi.....	4,887	10,405	4.7	7.2	1,325	10,928	-1.4	-4.9
Missouri.....	\$33,792	\$114,140	-2.5	9.0	11,058	59,386	-1.3	1.3
Montana.....	8,396	24,224	4.5	14.7	1,423	6,394	-7.4	-9.2
Nebraska.....	-	-	-	-	1,950	10,128	18.8	11.8
Nevada.....	-	-	-	-	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	2,221	2,708	17.8	18.5	2,857	11,121	4.0	4.9
New Jersey.....	3,944	10,355	21.4	33.6	21,808	98,176	0.4	1.5
New Mexico.....	5,207	\$16,118	(⁹)	(⁹)	5,138	18,018	17.8	15.6
New York.....	464,632	1,576,450	3.2	12.1	31,400	102,222,367	5.8	1.5
North Carolina.....	55,875	188,564	2.2	14.2	4,440	45,827	0.2	5.4
North Dakota.....	\$7,117	\$14,419	7.0	17.0	1,570	11,196	4.9	-8.6
Ohio.....	-	-	-	-	90,884	127,236	11.8	3.2
Oklahoma.....	11,980	\$48,057	(⁹)	(⁹)	5,013	52,996	-1.0	3.4
Oregon.....	33,653	138,075	-8.4	-1.8	9,219	37,425	-0.3	-1.5
Pennsylvania.....	-	-	-	-	53,194	117,191	0.7	11.3
Rhode Island.....	-	-	-	-	2,644	11,973	7.2	2.9
South Carolina.....	13,486	62,693	1.1	18.4	2,102	10,671	0.5	6.9
South Dakota.....	-	-	-	-	4,240	10,090	2.9	1.6
Tennessee.....	6,552	8,973	6.7	9.1	27,594	43,680	-3.5	-0.1
Texas.....	-	-	-	-	92,475	130,425	3.0	6.3
Utah.....	15,715	39,946	-1.1	5.0	1,288	9,891	0.7	18.5
Vermont.....	6,388	24,735	0.8	14.7	2,272	9,421	-8.9	-3.4
Virginia.....	54,454	192,340	4.5	16.7	31,621	52,598	1.2	1.4
Washington.....	-	-	-	-	5,493	39,453	-	7.6
West Virginia.....	8,732	27,118	3.8	14.4	8,871	24,698	4.6	4.3
Wisconsin.....	106,885	364,133	4.9	19.7	13,762	60,519	1.1	9.9
Wyoming.....	-	-	-	-	2,290	7,613	3.7	18.3

⁴New tax effective April 1, 1966.⁵New tax effective July 1, 1966.⁶Gross collections for period July 1966 - March 1967.

Amount of refunds not available; percent changes not computed because data are not comparable.

⁷New tax effective September 1, 1966.⁸Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation.⁹Amounts reported for individual income taxes include corporation income taxes for the period July 1966 - March 1967; percent changes not computed because data are not comparable.¹⁰Data shown incorporate some adjustments of amounts previously reported.